TRADEMARK ASSIGNMENT

Electronic Version v1.1 Stylesheet Version v1.1

SUBMISSION TYPE: NEW ASSIGNMENT

NATURE OF CONVEYANCE: Lien Release

CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
Heller Financial, Inc.		12/23/2002	CORPORATION: DELAWARE

RECEIVING PARTY DATA

Name:	Recoton Corporation	
Street Address:	2950 Lake Emma Road	
City:	Lake Mary	
State/Country:	FLORIDA	
Postal Code:	32746	
Entity Type:	CORPORATION: NEW YORK	

Name:	Interact Accessories, Inc.	
Street Address:	2950 Lake Emma Road	
City:	Lake Mary	
State/Country:	FLORIDA	
Postal Code:	32746	
Entity Type:	CORPORATION: DELAWARE	

Name:	Recoton Audio Corporation		
Street Address:	2950 Lake Emma Road		
City:	Lake Mary		
State/Country:	FLORIDA		
Postal Code:	32746		
Entity Type:	CORPORATION: DELAWARE		

Name:	AAMP of Florida, Inc.		
Street Address:	2950 Lake Emma Road		
City:	Lake Mary		
State/Country:	FLORIDA		
Postal Code:	32746		
Entity Type:	CORPORATION: FLORIDA		

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Name:	Recoton Home Audio, Inc.	
Street Address:	2950 Lake Emma Road	
City:	Lake Mary	
State/Country:	FLORIDA	
Postal Code:	32746	
Entity Type:	CORPORATION: CALIFORNIA	

PROPERTY NUMBERS Total: 2

Property Type	Number	Word Mark	
Registration Number:	2359107	NOW HEAR THIS	
Registration Number:	1477513	NHT	

CORRESPONDENCE DATA

Fax Number: (602)452-0961

Correspondence will be sent via US Mail when the fax attempt is unsuccessful.

Phone: 602-257-7708

Email: dzachar@steptoe.com

Correspondent Name: Steptoe & Johnson LLP

Address Line 1: 201 E. Washington St.

Address Line 2: Suite 1600

Address Line 4: Phoenix, ARIZONA 85004

ATTORNEY DOCKET NUMBER: 86823.0017

NAME OF SUBMITTER: Dianne Zachar

Total Attachments: 4

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RELEASE OF SECURITY INTEREST (TRADEMARK)

This RELEASE OF SECURITY INTEREST (TRADEMARK) (this "Release") is granted on December 23, 2002 by HELLER FINANCIAL, INC., a Delaware corporation located at 500 West Monroe, Chicago, Illinois 60661, ("Assignor") as Senior Agent on behalf of the Agents, Senior Lenders, Subordinated Agent and subordinated Creditors, all as defined in the Security Agreement dated October 31, 2000 (as amended, supplemented, restated or otherwise modified from time to time, the "Security Agreement") between Assignor and, among others, RECOTON CORPORATION, a New York corporation, located at 2950 Lake Emma Road, Lake Mary, Florida 32746, INTERACT ACCESSORIES, INC., a Delaware corporation, RECOTON AUDIO CORPORATION, a Delaware corporation ("Recoton"), AAMP of FLORIDA, INC., a Florida corporation, RECOTON HOME AUDIO, INC., a California corporation ("RHAI"), RECOTON ACCESSORIES, INC., a Delaware corporation and RECOTON MOBILE ELECTRONICS, INC., a Delaware corporation (collectively, "Assignee"), as follows:

WHEREAS, Assignee and Assignor entered into the Security Agreement and a Trademark Security Agreement, dated as of October 31, 2000, the latter of which was recorded in the U.S. Patent and Trademark Office at Reel 002213/Frame 0615 (together, the "Agreements");

WHEREAS, pursuant to the Agreements, Assignee granted, conveyed, assigned, and pledged to Assignor as Senior Agent on behalf of the Agents, Senior Lenders, Subordinated Agent, and Subordinated Creditors, a continuing security interest, lien and mortgage in and to all rights, title, and interest in, among other collateral, those certain trademarks and trademark applications listed on Schedule A hereto (the "NHT Trademarks"), all reissues, divisions, continuations, continuations-in-part, extensions, renewals, and reexaminations of the NHT Trademarks, all rights corresponding to the NHT Trademarks throughout the world, and all proceeds of the NHT Trademarks including, without limitation, licenses, royalties, income, payments, claims, damages, and proceeds of suit, and the right to sue for past infringements of the NHT Trademarks, together with the proceeds and products of the NHT Trademarks (collectively, the "NHT Trademarks Collateral") to secure the payment, and performance of the Secured Obligations, as defined in the Agreements (the "Security Interest");

WHEREAS, Recoton and RHAI have informed the Senior Agent that they desire to enter into an Asset Purchase Agreement with Rockford Corporation ("Rockford") dated as of December 23, 2002 (the "NHT/Rockford Sale Agreement"), pursuant to which RHAI would sell certain of the assets of its NHT business unit, including, without limitation, the NHT Trademarks, to Rockford (such sale, substantially in accordance with the NHT/Rockford Sale Agreement, is hereinafter referred to as the "NHT/Rockford Sale");

WHEREAS, on the "Closing Date", as defined in the NHT/Rockford Sale Agreement, RHAI expects to receive initial proceeds from the NHT/Rockford Sale, net of all (i) commissions and other reasonable and customary transaction costs, fees and expenses properly attributable to such transaction and payable by Recoton in connection therewith, (ii) transfer taxes, (iii) amounts payable to holders of senior liens (other than those of Assignor), if any, and (iv) an appropriate reserve for income taxes in accordance with GAAP in connection therewith,

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in excess of \$700,000 (such proceeds, net of the items described in clauses (i)-(iv), being hereafter referred to as the "Initial NHT Net Proceeds");

WHEREAS, in conjunction with the NHT/Rockford Sale, Assignee requests that Assignor release its Security Interest in the NHT Trademarks Collateral; and

WHEREAS, Assignor, expressly conditioned upon its receipt in immediately available funds of all of the Initial NHT Net Proceeds, which shall not be less than \$700,000, desires to release its Security Interest in the NHT Trademarks Collateral except for (i) all proceeds of the NHT/Rockford Sale, including, without limitation, the Initial NHT Net Proceeds and any subsequent proceeds, (ii) all of Recoton's and its Subsidiaries' claims, rights and interests in, to and under the NHT/Rockford Sale Agreement, and (iii) all property of Assignee expressly described in the NHT/Rockford Sale Agreement as not required to be released in connection with the NHT/Rockford Sale (the NHT Trademarks Collateral excluding such excepted property being the "Released Collateral").

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and expressly conditioned upon Assignor's receipt of all of the Initial NHT Net Proceeds, which shall not be less than \$700,000, Assignor hereby releases its Security Interest in and to the Released Collateral, and reassigns any and all right, title and interest in the Released Collateral to Assignee. The release and reassignment of the Security Interest in the Released Collateral shall not affect the Security Interest in any and all other collateral, including, but not limited to, other Trademarks (as defined in the Agreements), which Security Interest shall continue in full force and effect.

* * *

IN WITNESS WHEREOF, Assignor has caused this RELEASE OF SECURITY INTEREST (TRADEMARK) to be duly executed by its duly authorized officer as of this 23 day of December, 2002.

HELLER FINANCIAL, INC., as Senior Agent

Name: Hugh E. Wilder

Title! Senior Vice President

Signature Page to NHT Release of Security Interest (Trademark)

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SCHEDULE A

NHT TRADEMARKS

Country	r Trademark: 488	Sjatus	SRegustrations Applications	Wind of Risorte
Argentina	NHT	Registered	1.803.840	Recoton Home Audio Corporation
Australia	NHT NOW HEAR THIS	Registered	740339	Recoton Home Audio Corporation
Brazil	NHT	Applied	sn#821829297	Recoton Home Audio Corp.
Brazil	NHT	Applied	sn#821829300	Recoton Home Audio Corporation
Canada	NHT	Applied	sn#1,108,734	Recoton Corporation
Canada	NOW HEAR THIS	Applied	sn#1,108,735	Recoton Corporation
Chile	NHT NOW HEAR THIS	Registered	569.247	Recoton Home Audio, Inc.
China	NHT	Registered	1255021	Recoton Home Audio Corporation
China	NOW HEAR THIS	Applied	sn#3156536	Recoton Audio Corporation
СТМ	NHT	Registered	578435	Recoton Home Audio Corporation
СТМ	NOW HEAR THIS	Registered	578 401	Recoton Home Audio Corporation
Hong Kong	NHT NOW HEAR THIS	Registered	B07874 of 1999	Recoton Home Audio, Inc.
Korea	NHT NOW HEAR THIS	Registered	439764	Recoton Home Audio Corporation
Norway	NHT NOW HEAR THIS	Registered	191364	Recoton Home Audio Corp.
Panama	NHT	Registered	10359001	Recoton Home Audio Inc.
Singapore	NHT Now Hear This	Applied	sn#T00/16844E	Recoton Home Audio Incorporated
South Africa	NHT	Applied	sn#2001/07023	Recoton Home Audio, Inc.
Taiwan	NHT NOW HEAR THIS	Registered	825764	Recoton Home Audio Corporation
Thailand	NHT (Stylized)	Registered	KOR114706	Recoton Home Audio Corporation
Uruguay	NHT	Registered	314.466	Recoton Home Audio Corporation
USA	NHT	Registered	1477513	Recoton Home Audio Corporation
USA	NHT	Applied	sn#76/364635	Recoton Corporation
USA	NHT PRO	TM		Recoton Corporation
USA	NOW HEAR THIS	Registered	2359107	Recoton Home Audio Corporation
USA	NOW HEAR THIS	Applied	sn#76/364634	Recoton Corporation

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